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35240-001

March 10, 2025

Via ECF

Honorable Jerrold N. Poslusny, Jr.
United States Bankruptcy Court
Mitchell H. Cohen U.S. Courthouse
400 Cooper Street, 4th Floor
Camden, New Jersey 08101

Re: Daryl Fred Heller
Ch. 11; Case No. 25-11354 (JNP)

Daryl Fred Heller V. Deerfield Capital, LLC
Adv Proc No. 25-01038 (JNP)

Dear Judge Poslusny:

As Your Honor is aware, this firm represents Daryl Fred Heller, the Chapter 11 debtor and debtor-in-possession (the “Debtor”) in the above referenced matter.

On February 11, 2025, the Debtor file a Notice of Removal for the action entitled Deerfield Capital, LLC (“Deerfield Capital”) v. Accordo, L.P., et al., bearing Case No. 25-00610, pending in the Court of Common Pleas, Lancaster County, Pennsylvania (the “Action”).

The purpose of this letter is to provide Your Honor with a status report regarding the Notice of Removal and the Action. Mr. Ciardi, counsel for Deerfield Capital, does not intend to remand the Action. The defendants in the Action are required to file an answer.

As always, Your Honor’s courtesy is much appreciated.

Respectfully submitted,

/s/ Sari B. Placona

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SBP/sll